

# PSYCHIATRIC HOSPITAL HISTORICAL FILING Guidance Document OIM-005

Hospital Name \_\_\_\_\_  
Federal Employer ID No. \_\_\_\_\_

Contact \_\_\_\_\_  
Telephone \_\_\_\_\_

Fiscal Year Begin Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
Fiscal Year End Date \_\_\_\_/\_\_\_\_/\_\_\_\_

## 1.0 Income Statement

<b>1.1</b>	<b>Gross inpatient revenue by type of payer:</b>	
	a. Medicare	_____
	b. CHAMPUS	_____
	c. Blue Cross	_____
	d. Commercial insurer	_____
	e. HMO/PPO	_____
	f. Other payer	_____
	<b>g. Total gross inpatient revenue</b>	_____
<b>1.2</b>	<b>Gross residential revenue by type of payer:</b>	
	a. Medicare	_____
	b. CHAMPUS	_____
	c. Blue Cross	_____
	d. Commercial insurer	_____
	e. HMO/PPO	_____
	f. Other payer	_____
	<b>g. Total gross residential revenue</b>	_____
<b>1.3</b>	<b>Gross partial hospitalization revenue by type of payer:</b>	
	a. Medicare	_____
	b. CHAMPUS	_____
	c. Blue Cross	_____
	d. Commercial insurer	_____
	e. HMO/PPO	_____
	f. Other payer	_____
	<b>g. Total gross partial hospitalization revenue</b>	_____
<b>1.4</b>	<b>Gross outpatient revenue by type of payer:</b>	
	a. Medicare	_____
	b. CHAMPUS	_____
	c. Blue Cross	_____
	d. Commercial insurer	_____
	e. HMO/PPO	_____
	f. Other payer	_____
	<b>g. Total gross outpatient revenue</b>	_____
<b>1.5</b>	<b>Total gross patient service revenue</b>	_____

<b>1.6</b>	<b>Contractual allowances by type of payer:</b>	
	a. Medicare	_____
	b. CHAMPUS	_____
	c. Blue Cross	_____
	d. Commercial insurer	_____
	e. HMO/PPO	_____
	f. Other payer	_____
	<b>g. Total gross inpatient revenue</b>	_____
<b>1.7</b>	<b>Charity care @ 100% of poverty</b>	_____
<b>1.8</b>	<b>Net patient service revenue</b>	_____
<b>1.9</b>	<b>Other revenue and operating gains</b>	_____
<b>1.10</b>	<b>Labor expenses:</b>	
	a. Salaries	_____
	b. Benefits	_____
	c. Contract	_____
	d. Home office	_____
	e. Other labor expenses	_____
	<b>f. Total labor expenses</b>	_____
<b>1.11</b>	<b>Non-labor expenses:</b>	
	a. Contract	_____
	b. Home office	_____
	c. Drug	_____
	d. Physician fees	_____
	e. Other non-labor expenses	_____
	<b>f. Total non-labor expenses</b>	_____
<b>1.12</b>	<b>Capital expenses:</b>	
	a. Depreciation (straight-line)	_____
	b. Amortization	_____
	c. Interest	_____
	d. Insurance	_____
	e. Other capital expenses (excl. capital-related taxes)	_____
	<b>f. Total capital expenses (excl. capital-related taxes)</b>	_____

# PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

## 1.0 Income Statement (continued)

1.13	Taxes:	
	a. State income	
	b. Federal income	
	c. Real estate	
	d. Business property	
	e. Business license	
	f. Imputed state income	
	g. Imputed federal income	
	h. Other taxes (specify _____)	
	i. Total taxes	
1.14	Bad-debt expense	
1.15	Total operating expenses	
1.16	Operating income (loss)	
1.17	Net non-operating gains (losses)	
1.18	Net extraordinary gains (losses)	
1.19	Cumulative effect of accounting changes	
1.20	Rev. & gains in excess of expenses & losses	
<i>Items for information only--also included in items above</i>		
1.21	Cash donations for medically indigent	
1.22	Unreimbursed medical education expenses	
1.23	Capital-related taxes <i>not</i> related to patient care	

## 2.0 Balance Sheet

2.1	Current assets:	
	a. Cash and cash equivalents	
	b. Marketable securities	
	c. Accounts receivable (net)	
	d. Receivables from related parties (current portion)	
	e. Other current assets	
	f. Total current assets	
2.2	Net fixed assets	
2.3	Other assets:	
	a. Non-current investments	
	b. Intangible assets	
	c. Receivables from related parties (non-current)	
	d. Other	
	e. Total other assets	
2.4	Total assets	
2.5	Current liabilities:	
	a. Notes payable	
	b. Current portion of long-term debt	
	c. Accounts payable	
	d. Liabilities to related parties (current portion)	
	e. Other current liabilities	
	f. Total current liabilities	
2.6	Long-term liabilities (less current installments):	
	a. Notes payable	
	b. Bonds payable	
	c. Mortgages payable	
	d. Capital lease obligations	
	e. Liabilities to related parties (non-current)	
	f. Other long-term liabilities	
	g. Total long-term liabilities	
2.7	Total liabilities	
<i>Item for information only--also included in items above</i>		
2.8	Patient personal funds accounts	

**PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)**

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**3.0 Statement of Changes in Fund Balance or Equity*****General Fund or Equity***

3.1	General fund or equity balance at beginning of fiscal year	
3.2	Revenue and gains in excess of expenses and losses	
3.3	Net transfer (to) or from restricted funds	
3.4	Net transfer and capital contribution (to) or from home office, affiliates, owners	
3.5	Other items	
3.6	General fund or equity balance at end of fiscal year	

***Restricted Funds***

3.7	Restricted funds balance at beginning of fiscal year	
3.8	Gifts, grants, bequests, and other donations	
3.9	Income from investments	
3.10	Net gain or loss from the sale or valuation of investments	
3.11	Net transfer (to) or from the general fund	
3.12	Net transfer and capital contribution (to) or from home office, affiliates, owners	
3.13	Other items	
3.14	Restricted funds balance at end of fiscal year	

**4.0 Statement of Cash Flows**

4.1	Net cash provided (used) by operating activities and gains	
4.2	Net cash provided (used) by investing activities	
4.3	Net cash provided (used) by financing activities	
4.4	Net increase (decrease) in cash and cash equivalents	
4.5	Prior-year cash and cash equivalents	
4.6	Current-year cash and cash equivalents	

***Items for information only--also included in items above***

4.7	Interest paid on long-term debt	
4.8	Principal paid on long-term debt	

# PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

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## 5.0 Statistics

### 5.1 Beds, patient days, and units of service by level of service:

5.1	Level of Service	Licensed Beds	Staffed Beds	Patient Days	Units of Service
a.	Inpatient				
b.	Residential				
c.	Other overnight				
d.	Partial hospitaliz.				
e.	Outpatient				
f.	Total				

### 5.2 Admissions and patient days by type of payer (inpatients only--see instr.):

5.2	Primary Payer	Admissions	Patient Days
a.	Medicare		
b.	CHAMPUS		
c.	Blue Cross		
d.	Commercial insurer		
e.	HMO/PPO		
f.	Other payer		
g.	Total (all payers)		

### 5.3 Admissions and patient days by program (inpatients only--see instructions):

5.3	Program	Admissions	Patient Days
a.	Child		
b.	Adolescent		
c.	Adult		
d.	Older adult		
e.	Alcohol, drug, substance abuse		
f.	Total (all programs)		

5.4	Total discharges (inpatients, resid. care, other overnight)	
5.5	<b>Paid full-time equivalents (FTEs):</b> a. Physicians on payroll b. Psychologists on payroll c. Licensed professional counselors on payroll d. Certified addiction counselors on payroll e. Social workers on payroll f. Registered nurses on payroll g. LPNs on payroll h. Mental health workers, aides, and technicians on payroll i. Others on payroll j. Contract FTEs (all occupations) k. Total payroll and contract FTEs	                      
5.6	<b>Most recent bond rating:</b> a. Moody's (year _____) b. Standard & Poor's (year _____) c. Other _____ (year _____)	   

Medicare Provider No.: \_\_\_\_\_

Medicaid Provider No.: \_\_\_\_\_

**Data Submission Instructions      Guidance Document OIM-005**  
***Psychiatric Hospital Historical Filing***

**General**

- Unless otherwise stated, all financial data are defined per the 1990 AICPA Audits of Providers of Health Care Services.
- Historical Filings and financial statements are due Virginia Health Information under contract to Virginia Department of Health no later than 120 days after the end of the facility's fiscal year.
- Numbers below correspond to numbers on the Psychiatric Hospital Historical Filing.
- If a corporation owns multiple psychiatric hospitals or subsidiaries, data are to be filed that are specific to each individual psychiatric hospital facility. Thus, for instance, corporate-wide data, such as from a corporate-level balance sheet, should not be submitted.
- The Income Statement Reconciliation Worksheet must be completed and returned with the Historical Filing if the psychiatric hospital is licensed separately from but is part of the same accounting entity as a general hospital or other non-psychiatric hospital activity. Reconciliation Worksheet Column D figures should agree with the annual audit. If this other activity is of a type (e.g., general hospital or nursing home) that is also required to file with Virginia Health Information under contract to Virginia Department of Health, the appropriate filing for this activity must be submitted in addition to the filing for the psychiatric hospital.
- **The following organizations are required to complete the Income Statement Reconciliation Worksheet** when specific audited financial information is not available:

Organizations that operate one or more activities that do not report to Virginia Health Information under contract to Virginia Department of Health, but are within the same accounting entity (e.g., psychiatric hospital with a physician's office practice when both functions are within the same accounting entity).

Organizations that operate two or more reporting facilities within the same accounting entity.

- **Financial Statement Reporting Requirements:**

Each health care institution is required to file certified audited financial statements prepared to conform with generally accepted accounting principles and reporting standards for health care institutions. If the health care institution is part of a publicly held company, the individual institution may submit unaudited financial statements.

Generally accepted auditing standards (GAAS) require presentation of four basic financial statements: balance sheet, income statement (statement of revenues and expenses), changes in stockholders equity (fund balance), and statement of cash flows. GAAS also requires the

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

independent certified public accountant to comply with the 1990 AICPA Audits of Providers of Health Care Services. Accountants' "special reports" and compilations do not fulfill the requirement.

Virginia Health Information under contract to Virginia Department of Health requires submission of all four basic financial statements: balance sheet, income statement (statement of revenues and expenses), changes in stockholders equity (fund balance), and statement of cash flows. These must be unconsolidated, certified audited statements, unless the institution is part of a publicly held company, in which case the institution may submit unconsolidated, *unaudited* financial statements. In addition, institutions reporting imputed income taxes on their Historical Filing must provide a schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

- *Complete the transmittal sheet that was provided by the Virginia Health Information under contract to Virginia Department of Health approximately one month prior to the filing deadline.*

### Overview

The Historical Filing should match your audited financial statements in almost every detail.

**Schedule 1** is basically an income and expense statement with a slightly different breakdown from the one your auditor uses. Net patient service revenue, other revenue, total operating expenses, and operating income (loss), however, should generally match your auditor's income statement exactly. Minor differences may occur if you use other than straight-line depreciation, impute taxes, or have an extraordinary item.

If you have audited financial statements that include more data than just the health services facility you are reporting, you probably need to file an Income Statement Reconciliation Worksheet. In that case, your total on column D of that worksheet should match the auditor's income and expense statement.

**Schedule 2** should match your audited balance sheet. Only not-for-profit facilities should have any restricted funds, and they should be only those funds restricted by donors or grants.

**Schedule 3** should match your auditor's statement of changes in fund balance exactly. Again, lines 3.7 through 3.14 are for not-for-profit facilities to report specific donor-restricted funds only.

**Schedule 4** should be taken from your audited statement of cash flows. Note that lines 4.7 and 4.8 (interest and principal payments on long-term debt during the year) are *information lines only and do not add or subtract from the statement of cash flows*.

**Schedule 5** is statistical. Make sure the utilization data reported here is consistent with the revenue data furnished in schedule 1.

### 1.0 Income Statement

Items 1.1 to 1.23 are from the psychiatric hospital's audited income statement or are related to income statement accounts of this psychiatric hospital only. All figures are to *exclude* data pertaining to separately licensed or non-hospital activities that are in the same accounting entity with the

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

psychiatric hospital, such as a hospital-based nursing home (LTCU) or an associated general hospital. The Income Statement Reconciliation Worksheet must be completed to report excluded data.

- 1.1 Gross Inpatient Revenue by Type of Payer.** Total established full charges for all psychiatric hospital services provided to inpatients, including charity care, by type of primary payer.
- 1.1a. Medicare.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom Medicare is the primary payer.
  - 1.1b. CHAMPUS.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom CHAMPUS is the primary payer.
  - 1.1c. Blue Cross.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a Blue Cross plan is the primary payer.
  - 1.1d. Commercial Insurer.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a commercial insurer is the primary payer.
  - 1.1e. HMO/PPO.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom a health maintenance organization (HMO) or preferred provider organization (PPO) is the primary payer.
  - 1.1f. Other Payer.** The sum of established full charges for all psychiatric hospital services provided to inpatients for whom the primary payer is other than one of the preceding categories. *Include self-pay and charity care here.*
  - 1.1g. Total Gross Inpatient Revenue.** The sum of lines 1.1a through 1.1f.
- 1.2. Gross Residential Revenue by Type of Payer.** Total established full charges for all services provided to residential patients, including charity care, by type of primary payer. Residential revenue is generated by providing care to patients admitted overnight in conjunction with intensive treatment in a setting *other than* a hospital. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Total the sum of 1.2a through 1.2f in 1.2g.
- 1.3. Gross Partial Hospitalization Revenue by Type of Payer.** Total established full charges for all services provided to partial hospitalization patients, including charity care, by type of primary payer. Partial hospitalization revenue is generated by providing planned mental health treatment services generally to groups of patients in sessions lasting three or more hours. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Total the sum of 1.3a through 1.3f in 1.3g.
- 1.4 Gross Outpatient Revenue by Type of Payer.** Total established full charges for all services provided to outpatients, including charity care, by type of primary payer. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Total the sum of 1.4a through 1.4f in 1.4g.
- 1.5 Total Gross Patient Service Revenue.** Total established full charges for all inpatient, outpatient, partial hospitalization, and residential services provided to patients. This is the sum of 1.1g, 1.2g, 1.3g, and 1.4g.



## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 1.6 Contractual Allowances.** The difference between a psychiatric hospital's established full charges and the discounted rates paid by many payers. Itemize according to the categories shown. Refer to the definitions of payer categories for item 1.1 above. Report administrative and other allowances (but *not* charity care) in 1.6f, Other Contractual Allowances. Total the sum of 1.6a through 1.6f in 1.6g.
- 1.7 Charity Care @100% of Poverty.** In Virginia, charity care is defined as care for which no payment is received and that is provided to any person whose gross annual family income is equal to or less than 100% of the federal non-farm poverty level as published for the then current year in the Code of Federal Regulations. Report the gross revenue foregone for charity care (revenue deductions).
- 1.8 Net Patient Service Revenue.** Net patient service revenue is total gross patient service revenue (1.5), minus total contractual allowances (1.6g), minus charity care @100% of poverty (1.7).
- 1.9 Other Revenue and Operating Gains.** Revenue or gains from the psychiatric hospital's ongoing or central operations other than patient care, such as educational or research programs or sales of goods and services to other than patients. Operating gains may be difficult to distinguish from *non*-operating gains (see line 1.17 below). Report other revenue (or other operating revenue) and *operating* gains as defined per the 1990 AICPA audit guide.
- 1.10 Labor Expenses.** All expenses related to employment of personnel by the psychiatric hospital.
- 1.10a. Salaries.** Total monetary compensation paid by the psychiatric hospital (accrual basis) to employees of the hospital, including holiday pay, vacation pay, sick pay, and bonuses. This is to be based on the Internal Revenue Service salary definition.
- 1.10b. Benefits.** Any employment benefits that are considered expenses by the psychiatric hospital, such as, but not limited to, health insurance, retirement plans, day care reimbursement, and Workers' Compensation. Include payroll taxes here.
- 1.10c. Contract.** The labor portions of any contractual obligations that are incurred in providing psychiatric hospital services. These include, but are not limited to, the contracted labor expenses of agency nursing, dietary, pharmacy, radiology, and housekeeping contracts, etc.
- 1.10d. Home Office.** A portion of home office labor expense allocated to the psychiatric hospital. This includes the salaries, benefits, contracted labor expenses, and professional fees of the home office.
- 1.10e. Other Labor Expenses.** All other labor expenses not reported in lines 1.10a. through 1.10d.
- 1.10f. Total Labor Expenses.** The sum of lines 1.10a. through 1.10e.
- 1.11 Non-Labor Expenses.** Any expenses that are not related to labor. *Exclude* capital and capital-related expenses.
- 1.11a. Contract.** The non-labor portion of any contractual obligation that is incurred in providing psychiatric hospital services. This includes, but is not limited to, the contracted non-labor expense of agency nursing, dietary, radiology, and housekeeping contracts, etc. Pharmacy contract drug expenses should be reported in line 1.11c.
- 1.11b. Home Office.** A portion of home office non-labor expense allocated to the psychiatric hospital. Include operating leases here.



## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 1.11c. Drug.** Billable and non-billable drug expenses incurred. Include IV solutions.
- 1.11d. Physician Fees.** Expenses incurred by the psychiatric hospital to pay physicians.
- 1.11e. Other Non-Labor Expenses.** All other non-labor expenses incurred, such as for supplies, linens, food, and utilities. This line also includes outside legal and accounting expenses, malpractice insurance, director and officer insurance, and maintenance service expenses such as for elevator maintenance. Include amortization expenses that are *not* defined as capital costs by Medicare.
- 1.11f. Total Non-Labor Expenses.** The sum of lines 1.11a through 1.11e.
- 1.12 Capital Expenses.** Capital expenses are those defined by Medicare as capital expenses. This includes depreciation and interest for capital assets reported as used for patient care, plus Medicare inpatient costs for other capital-related expenses. Medicare inpatient costs for other capital-related expenses include leases, rentals (including license and royalty fees for the use of depreciable assets), insurance expense on depreciable assets, related-organization capital-related costs for assets that are not maintained on the psychiatric hospital's premises, and taxes on land or depreciable assets used for patient care. Depreciation expenses should be calculated on a straight-line basis, using Medicare useful lives. Include the allocated portion of home office capital expenses here. *This capital expense amount is not necessarily the same as the Medicare-allowable cost figure.*
- 1.12a. Depreciation (straight-line).** Report depreciation charges on capital assets used for patient care, using the straight-line method and Medicare useful lives.
- 1.12b. Amortization.** Report amortization charges related to capital assets, such as amortization of deferred financing costs and amortization of leases.
- 1.12c. Interest.** Interest related to capital expenses.
- 1.12d. Insurance.** Capital-related insurance expense.
- 1.12e. Other Capital Expenses (excl. capital-related taxes).** All other capital-related expenses, except capital-related taxes.
- 1.12f. Total Capital Expenses (excl. capital-related taxes).** The sum of 1.12a through 1.12e.
- 1.13 Taxes.** Report all taxes reported on the psychiatric hospital's income statement, including: state income tax, federal income tax, real estate tax, business property tax, and business license fees. Specify amounts and types of all other taxes in line 1.13h, Other Taxes. Include use taxes (i.e., sales taxes *paid* for purchased materials and supplies used in the normal course of business) in Other Taxes. Do *not* include payroll taxes; those go in line 1.10b, Labor Expenses Benefits. Sum all taxes and report in line 1.13i.

Investor-owned institutions organized as proprietorships, partnerships, or Subchapter S corporations should report *imputed* state and federal income taxes, based on the maximum state and federal tax rates for individuals (in the case of proprietorships and partnerships) or for corporations (in the case of Subchapter S corporations). Institutions reporting imputed income taxes on their Historical Filing must provide a

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

schedule of the imputed income taxes as a note to their financial statements or as a supplemental schedule of the certified audited financial statements submitted to Virginia Health Information under contract to Virginia Department of Health.

- 1.14 Bad-Debt Expense.** Bad-debt expense (or provision for bad debts) as reported on the hospital's income statement.
- 1.15 Total Operating Expenses.** The sum of lines 1.10f, 1.11f, 1.12f, 1.13i, and 1.14 above.
- 1.16 Operating Income (Loss).** The sum of lines 1.8 plus 1.9, minus 1.15.
- 1.17 Net Non-Operating Gains (Losses).** Non-operating gains and losses result from transactions incidental or peripheral to the psychiatric hospital's central ongoing operations. They may be difficult to distinguish from Other Revenue and Operating Gains (see line 1.9 above) and may include such items as gifts received, tax support and subsidies, returns on investment of general funds, and gain or loss on sale of properties, as well as other items. Report net non-operating gains (losses) as shown on the hospital's income statement.
- 1.18 Net Extraordinary Gains (Losses).** Extraordinary items are transactions and other events that are material, significantly different from the typical or customary business activities, not expected to recur frequently, and not normally considered in evaluating the ordinary operating results of the psychiatric hospital. Report this item as shown on the hospital's income statement, net of any related tax effects.
- 1.19 Cumulative Effect of Accounting Changes.** Report the cumulative effect of any changes in accounting principles, as shown on the psychiatric hospital's income statement, net of any related tax effects.
- 1.20 Revenue and Gains in Excess of Expenses and Losses.** The sum of lines 1.16 through 1.19.
- 1.21 Cash Donations for Medically Indigent Programs.** Cash donations made to unrelated organizations to provide services to the medically indigent for which payment is not received.
- 1.22 Unreimbursed Medical Education Expense.** Expenses incurred for unreimbursed medical education.
- 1.23 Capital-Related Taxes Not Related to Patient Care.** *This is an information line only, as these taxes should be included above in item 1.13, Taxes.* Report the taxes on land or depreciable assets *not* used for patient care, such as property being held for sale or future development. The assets to which these taxes relate should generally be those assets not includable in the determination of Medicare-allowable capital costs.

## 2.0 Balance Sheet

Items 2.1 to 2.8 are from the balance sheet for the facility. If the psychiatric hospital is licensed separately from but is part of the same accounting entity as a general hospital, another psychiatric hospital, or other distinct and separate activity, then report *combined* data for all of these units. (If this other activity is of a type that is also required to file with Virginia Health Information under contract to Virginia Department of Health, the appropriate filing for this activity must be submitted in addition to the filing for the psychiatric hospital.)

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. Unless otherwise specified, supply information for the unrestricted (general) fund only. *Restricted funds apply only to not-for-profit institutions and are those funds restricted by donors or grants. All other funds are unrestricted.*

- 2.1 Current Assets.** Cash and other assets that are expected to be converted into cash, sold, or consumed within one year.
- 2.1a. Cash and Cash Equivalents.** Report cash and cash equivalents, including unrestricted short-term investments, short-term marketable securities, short-term accounts for funded depreciation, and board-designated capital improvement funds.
- 2.1b. Marketable Securities.** Report marketable securities that are not considered cash equivalents but are capable of being converted into cash within one year and are not specifically intended to be held for more than one year.
- 2.1c. Accounts Receivable (Net).** Report accounts receivable from patients, third-party payers, and others, net of contractual adjustments, discounts, and allowances for uncollectibles.
- 2.1d. Receivables from Related Parties (current portion).** Report any amounts due from a related party and expected to be received within one year. A related-party transaction exists when one of the transacting parties has the ability to significantly influence the policies of the other transacting party or when a non-transacting party has the ability to influence the policies of the two transacting parties. A related party may be a parent company, a subsidiary company, another subsidiary of a common parent company, a trust controlled by the reporting entity, or an officer or principal owner of the reporting entity.
- 2.1e. Other Current Assets.** Report all other current assets not included above, such as investments not considered either cash equivalents or marketable securities but expected to be converted into cash within one year, current portion of long-term receivables, interest receivable, supplies/inventory, prepaid expenses, and deferred income taxes to be recovered within one year.
- 2.1f. Total Current Assets.** The sum of lines 2.1a through 2.1e.
- 2.2 Net Fixed Assets.** Report the value of property, plant, and equipment, net of accumulated depreciation using the straight-line method. Timing differences due to an alternative depreciation method should be reported in line 2.3a, Other Assets Non-Current Investments.
- 2.3 Other Assets.** Report assets, other than fixed assets, that are not expected to be converted into cash, sold, or consumed within one year.
- 2.3a. Non-Current Investments.** Report the value of unrestricted investments, including property not currently in use for operations, marketable securities, investments in affiliates or nonconsolidated subsidiaries, and receivables expected to be held for more than one year. Include accounts for funded depreciation, board-designated capital improvement funds, and assets whose use is limited but not donor-restricted. Include differences between straight-line depreciation and alternative depreciation methods.
- 2.3b. Intangible Assets.** Report the value of intangible assets such as deferred organization costs, deferred financing costs, goodwill, franchises, and the like, net of accumulated amortization.
- 2.3c. Receivables from Related Parties (non-current portion).** Report any amounts due from a related party and not expected to be received within one year. Please see definition of a related-party transaction for line 2.1d above.

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

- 2.3d. Other.** Report the value of any other assets, not included above, such as pre-paid expenses or deferred costs more than one year in the future.
- 2.3e. Total Other Assets.** The sum of lines 2.3a through 2.3d.
- 2.4 Total Assets.** Total assets as reported on the psychiatric hospital's balance sheet. The sum of lines 2.1f, 2.2, and 2.3e.
- 2.5 Current Liabilities.** Obligations expected to be liquidated within one year.
- 2.5a. Notes Payable.** Report the principal of notes payable within one year.
- 2.5b. Current Portion of Long-Term Debt.** Report those portions of long-term debt principal due to be liquidated within one year. Include the principal portion of capital lease payments due to be made within one year.
- 2.5c. Accounts Payable.** Report trade and other accounts payable.
- 2.5d. Liabilities to Related Parties (current portion).** Report any amounts due to a related party and expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.
- 2.5e. Other Current Liabilities.** Report all other current liabilities not included above, such as accrued salaries and wages, accrued interest payable, other accrued expenses, deposits from patients and deferred revenues, estimated refunds to third-party payers, and income taxes payable.
- 2.5f. Total Current Liabilities.** The sum of lines 2.5a through 2.5e.
- 2.6 Long-Term Liabilities (less current installments).** Obligations not expected to be liquidated within one year.
- 2.6a. Notes Payable.** Report the principal of notes payable more than one year in the future.
- 2.6b. Bonds Payable.** Report bonds maturing more than one year in the future.
- 2.6c. Mortgages Payable.** Report the principal portion of mortgages payable more than one year in the future.
- 2.6d. Capital Lease Obligations.** Report the principal portion of capital lease obligations payable more than one year in the future.
- 2.6e. Liabilities to Related Parties (non-current portion).** Report any amounts due to a related party and not expected to be paid within one year. Please see definition of a related-party transaction for line 2.1d above.
- 2.6f. Other Long-Term Liabilities.** Report all other long-term liabilities not included above, such as malpractice settlements, pension obligations, deferred income taxes, or other estimated obligations expected to be paid more than one year in the future.

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

**2.6g. Total Long-Term Liabilities.** The sum of lines 2.6a through 2.6f.

**2.7 Total Liabilities.** The sum of lines 2.5f and 2.6g.

**2.8 Patient Personal Funds Accounts.** *This is an information line only, as this item is included in items reported above.* Report patients' personal funds being held under an agency arrangement and included in the entity's balance sheet. These are funds being held for the patient's personal expenditures for comfort and convenience items while in the facility. These do not include funds deposited as prepayment or security for payment of future patient service charges.

### 3.0 Statement of Changes in Fund Balance or Equity

Items 3.1 to 3.14 are from the statement of changes in fund balance or equity for this psychiatric hospital. If the psychiatric hospital is licensed separately from but is part of the same accounting entity as a general hospital, another psychiatric hospital, or other distinct and separate activity, then report *combined* data for all of these units.

There are two subsections: General Fund or Equity and Restricted Funds. Restricted funds apply only to not-for-profit institutions and are those funds restricted by donors or grants. All other funds are unrestricted.

#### GENERAL FUND OR EQUITY

**3.1 General Fund or Equity Balance at Beginning of Fiscal Year.** Not-for-profit facilities should report the general fund balance at the beginning of the fiscal year. For-profit facilities should report the equity balance at the beginning of the fiscal year. For ongoing entities, *this should be the same as the ending balance reported in the prior year's filing*, even if the ending balance for the prior year was subsequently restated. Any subsequent changes from restatement of the prior year's ending fund balance or equity should be reported in line 3.5 of the present filing.

**3.2 Revenue and Gains in Excess of Expenses and Losses.** Report net income as reported on the income statement for the facility. There should be no exclusion for long-term care services or other non-hospital activities that are in the same accounting entity with the psychiatric hospital.

**3.3 Net Transfer (To) or From Restricted Funds.** Report the net amount of transfers to or from restricted funds. Show a net transfer *out of* the general fund as a negative number.

**3.4 Net Transfer and Capital Contribution (To) or From Home Office, Affiliates, Owners.** Report the net amount of all transfers and capital contributions to and from the system home office, parent organization, and other affiliates, and all dividends or distributions to owners and stockholders. Show a net transfer *out of* the general fund as a negative number.

**3.5 Other Items.** Report the net amount of items not included in previous lines in this General Fund or Equity section. Include changes from restatement of the prior year's ending balance.

**3.6 General Fund or Equity Balance at End of Fiscal Year.** The sum of lines 3.1 through 3.5. For not-for-profit facilities, this is the unrestricted fund balance at the end of the fiscal year. For for-profit facilities, this is the equity balance at the end of the fiscal year.

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

### RESTRICTED FUNDS

- 3.7 Restricted Fund Balance at Beginning of Fiscal Year.** Report the sum of the fund balances for all restricted funds at the beginning of the fiscal year. For ongoing entities, *this should be the same as the ending balance reported in the prior year's filing*, even if the ending balance for the prior year was subsequently restated. Any subsequent changes from restatement of the prior year's ending restricted funds balance should be reported in line 3.13 of the present filing.
- 3.8 Gifts, Grants, Bequests, and Other Donations.** Report the sum of these items.
- 3.9 Income from Investments.** Report income from restricted funds investments.
- 3.10 Net Gain or Loss from the Sale or Valuation of Investments.** Report realized and unrealized changes in value of restricted funds investments.
- 3.11 Net Transfer (To) or From the General Fund.** Report the net amount of all transfers to and from the general fund. Show a net transfer *out of* restricted funds as a negative number.
- 3.12 Net Transfer and Capital Contribution (To) or From Home Office, Affiliates, Owners.** Report the net amount of all transfers and capital contributions to and from the system home office, parent organization, and other affiliates. Show a net transfer *out of* restricted funds as a negative number.
- 3.13 Other Items.** Report the net of all other items for restricted funds. Include changes from restatement of the prior year's ending restricted funds balance.
- 3.14 Restricted Funds Balance at End of Fiscal Year.** The sum of lines 3.7 through 3.13. This is the sum of the fund balances for all restricted funds at the end of the fiscal year.

### 4.0 Statement of Cash Flows

Items 4.1 to 4.8 are from the audited statement of cash flows for this psychiatric hospital. If the psychiatric hospital is licensed separately from but is part of the same accounting entity as a general hospital, another psychiatric hospital, or other distinct and separate activity, then report *combined* data for all of these units. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the amounts of such assets, liabilities, and related cash flows attributable to this entity. Supply information from the unrestricted (general) fund only.

- 4.1 Net Cash Provided (Used) by Operating Activities and Gains.** Report the net cash provided (used) by operating activities and gains as reported on the audited statement of cash flows. Any extraordinary gains or losses (e.g., when there is a bond defeasance) included in net income on the audited income statement should be *excluded* from Net Cash Provided (Used) by Operating Activities and Gains for this Historical Filing. If necessary, remove extraordinary effects from your audited statement's net cash provided (used) by operating activities and gains by adding back an extraordinary loss and subtracting an extraordinary gain.
- 4.2 Net Cash Provided (Used) by Investing Activities.** Report the net cash provided (used) by investing activities as shown on the audited statement of cash flows. Cash inflows from investing activities include, among other items, proceeds from sales of physical and financial assets



## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

and capital contributions from affiliates. Cash outflows include, among other items, purchases of plant, property and equipment, cash investments in physical and financial assets, and capital contributions to affiliates.

- 4.3 Net Cash Provided (Used) by Financing Activities.** Report net cash provided (used) by financing activities as shown on the audited statement of cash flows. Net cash provided (used by) financing activities includes, among other items, proceeds from the issuance of debt or sale of stock, payments made to reduce the principal of debt or capital lease obligations, repurchase of stock, and dividends paid.
- 4.4 Net Increase (Decrease) in Cash and Cash Equivalents.** As reported on the audited statement of cash flows. It should be the sum of lines 4.1 through 4.3.
- 4.5 Prior-Year Cash and Cash Equivalents.** As reported on the audited statement of cash flows.
- 4.6 Current-Year Cash and Cash Equivalents.** As reported on the audited statement of cash flows. It should be the sum of lines 4.4 and 4.5 and should be the same as line 2.1a.
- 4.7 Interest Paid on Long-Term Debt.** *This is an information line only, as this expense should be included above in line 4.1, Net Cash Provided (Used) by Operating Activities.* Report interest on long-term debt that was *paid* during the report period. Include the interest portion of payments on capital leases.
- 4.8 Principal Paid on Long-Term Debt.** *This is an information line only, as these payments should be included above in line 4.3, Net Cash Provided (Used) by Financing Activities.* Report *actual cash payments* of principal on long-term debt during the report period. Include the principal portion of payments on capital leases. Extraordinary gains or losses associated with payments of principal on long-term debt should not be included in this line. An obligated group holding assets and liabilities on behalf of the entity completing this Historical Filing should specify the related principal paid attributable to this entity. Principal payments on intra-company debt and on loans from stockholders are not arms-length transactions and should not be reported here.



## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

### 5.0 Statistics

Items 5.1 through 5.6 are psychiatric hospital statistics.

**5.1 Beds, Patient Days, and Units of Service by Level of Service.** Report licensed beds, staffed beds, and patient days separately for inpatient services, residential care services, and other services involving overnight stays. Do not include any data for partial hospitalization or outpatient services under licensed beds, staffed beds, or patient days. Sum the data in lines 5.1a through 5.1c and report the total in line 5.1f.

**Licensed/Staffed Beds.** Report *average* licensed/staffed beds for the report period, *excluding* any non-hospital (e.g., nursing home unit) beds. Calculate the average by adding the number of licensed/staffed beds on the first day of the report period to the number of licensed/staffed beds on the last day of the report period and dividing by two.

**Patient Days.** Report patient days for Inpatient, Residential, and Other Overnight. The number of *inpatient* days of care reported here should be the same as the number reported in line 5.2g, Total Patient Days by Type of Payer, and in line 5.3f, Total Patient Days by Program.

**Units of Service.** For Partial Hospitalization, report days as the units of service. Partial hospitalization days should be converted to *whole-day equivalents* if a 'standard day' is used for billing purposes. For Outpatient, report visits as the units of service.

**5.1b. Residential.** Services provided to patients admitted overnight for care in conjunction with intensive treatment in a setting *other than* a hospital.

**5.1d. Partial Hospitalization.** Services provided for patient care that are planned mental health treatment services generally to groups of patients in sessions lasting three or more hours.

**5.2 Admissions and Patient Days by Type of Payer (inpatients only).** Report the number of patients accepted for *inpatient* service and the days of inpatient care provided during the report period, by primary payer. (Payer categories are as defined for item 1.1 above.) Do not include residential care or partial hospitalization admissions and days of care. Patient transfers *between inpatient* care units within the psychiatric hospital are not counted as admissions. Total admissions and patient days should equal the sum of inpatient admissions and days of care across the payer categories.

**5.3 Admissions and Patient Days by Program (inpatients only).** Report inpatient admissions and days of care by the programs listed. (These categories come from the National Association of Psychiatric Health Systems.) Do not include residential care or partial hospitalization admissions and days of care. Total admissions and patient days should equal the sum of inpatient admissions and days of care across the program categories. Do *not* include alcohol, drug, and substance abuse patients in lines 5.3a through 5.3d; report them *all* in 5.3e.

**5.3a. Child.** Inpatients who are less than 13 years old.

**5.3b. Adolescent.** Inpatients who are ages 13 - 20, inclusive.

**5.3c. Adult.** Inpatients who are ages 21 - 65, inclusive.

**5.3d. Older Adult.** Inpatients who are more than 65 years old.

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

**5.3e. Alcohol, Drug, Substance Abuse.** Inpatients who are being treated primarily for alcohol, drug, or substance abuse, regardless of age.

**5.3f. Total (all programs).** The sum of lines 5.3a through 5.3e. This should be the same as line 5.2f.

**5.4 Total Discharges (inpatients, residential care only).** Report the total number of patients discharged from inpatient care and residential care, but *exclude transfers* between inpatient care and residential care or among units within the facility at the same level of service.

**5.5 Paid Full-Time Equivalents (FTEs).** Calculate paid FTEs as the total number of hours paid (including worked hours, benefit hours, contracted hours for agency personnel, and paid hours for contracted services provided within the facility) divided by 2080 and rounded to one decimal place. If there are staff positions shared between the psychiatric hospital and some other distinct and separate activity (e.g., a nursing-home unit of the hospital or an associated general hospital), please report on this Psychiatric Hospital Historical Filing only that portion of the shared FTEs that are properly allocated to the psychiatric hospital. *Contract FTEs* (contracted hours for agency personnel and paid hours for contracted services provided within the facility) *are to be reported in line 5.6j*. Do not include contract FTEs in lines 5.6a through 5.6i. Do not include home office FTEs.

(If this Historical Filing is for a period with greater or fewer than 52 weeks in it, determine the number of FTEs for the period by dividing the total hours paid during the period by the appropriate number of standard work hours in the period, based on a standard of 40 hours per week. For example, if this filing is for a period of 26 weeks, calculate paid FTEs for this period by dividing the total number of paid hours during the 26-week period by 1040 (26 x 40) standard work hours.)

**5.6a. Physicians on Payroll.** Include psychiatrists, medical directors, and other physicians.

**5.6b. Psychologists on Payroll.** Include licensed clinical psychologists and licensed psychologists (clinical) and all others holding at least a masters degree who may be working (in a residency program) under the supervision of a licensed clinical psychologist or licensed psychologist (clinical).

**5.6c. Licensed Professional Counselors on Payroll.** Include licensed professional counselors (LPCs) and all others holding a masters degree in counseling who may be working under the supervision of a LPC.

**5.6d. Certified Addiction Counselors on Payroll.**

**5.6e. Social Workers on Payroll.** Include licensed clinical social workers (LCSWs) and all others holding a Masters of Social Work (MSW) degree.

**5.6f. Registered Nurses on Payroll.** Nurses who have graduated from approved schools of nursing and who are currently registered by the Commonwealth of Virginia.

**5.6g. LPNs on Payroll.** Nurses who have graduated from an approved school of practical or vocational nursing, who work under the supervision of registered nurses and/or physicians, and who are licensed by the state of Virginia.

## PSYCHIATRIC HOSPITAL HISTORICAL FILING (continued)

PLEASE OBSERVE THE DATA SUBMISSION INSTRUCTIONS

**5.6h. Mental Health Workers, Aides, and Technicians on Payroll.** FTEs who assist the nursing staff by performing routine duties under the supervision of nurses.

**5.6i. Others on Payroll.** All payroll FTEs not reported in the above categories.

**5.6j. Contract FTEs (all occupations).** All FTEs that are from contracted hours and services. These FTEs are for contractual obligations that are incurred in providing psychiatric hospital services including, but not limited to, agency nursing, dietary, housekeeping contracts.

**5.6k. Total Payroll and Contract FTEs.** The sum of items 5.6a through 5.6j.

**5.7 Most Recent Bond Rating.** If applicable, report the most recent bond rating for the psychiatric hospital. If bond insurance has been used, report the rating after insurance.

**5.7a. Moody's.** Most recent bond rating and year of rating performed by Moody's.

**5.7b. Standard and Poor's.** Most recent bond rating and year of rating performed by Standard & Poor's.

**Other.** List rating source, rating, and year of rating.